

ciation or corporation may be located the taxes that may be assessed upon its shares as aforesaid, in the hands of its shareholders respectively, and deduct the same from any dividends that may be due or may thereafter become due on any such shares, or deduct the same from any funds in its possession belonging to any shareholder as aforesaid.

*Clerk to transmit abstract of tax list to the auditor :*

Abstract of tax-lists to be returned by clerk to auditor.

SEC. 29. The clerk of the commissioners on or before the first Monday in November, after the lists are returned, shall return to the auditor an abstract of the same, showing the number of acres of land and their value, and the value of town lots, and the number of white and colored polls separately, and specify every other subject of taxation, and the amount of state and county tax paid on each subject, and the amount paid on the whole. At the same time the clerk shall return to the auditor an abstract of the list of the poor, county and school taxes paid in his county, setting forth separately the tax levied on each poll, and on each one hundred dollars' value of real property for each purpose, and also the gross amount of taxes of every kind levied for county purposes.

*Penalty on clerk for default :*

Penalty for failure to make return.

SEC. 30. If any clerk shall make a default of any of the duties prescribed in the preceding section, or shall fail to deliver to the auditor a copy of the sheriff's return, made, sworn to and subscribed as required in section forty-one of this act, he shall forfeit and pay to the state one thousand dollars, to be recovered against him and the sureties of his bond in the superior court of Wake county, before the clerk thereof, on motion of the state solicitor, and it shall be the duty of the auditor to inform the solicitor of such default.

Duty of auditor.